

Preparing for UFM: Financial Management Responsibilities

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(2005)

Year-end Closeout of MWR USA

- **Jun:** Remind Managers that all APF authorized expenditures should be captured in department code “GL”, “GJ” or “GF”, to include NAF employees performing APF authorized functions.
- **Jun-Jul:** Prepare/validate input for the Unfinanced Requirements (UFR) list.
 - UFR’s on this list will be used for submission to the DRM for possible Garrison year-end funding
- **Jun-Jul:** Contact the Installation AOPC responsible for the APF Govt Purchase Card (GPC)
 - MWR APF GPC’s will be terminated during 4th Qtr to allow sufficient time for all transactions to process thru CARE.
 - Recommend no purchases be made using APF GPC after 23 Jul.
 - MWR APF authorized GPC purchases can be procured using the NAF GPC in lieu of the APF GPC and reallocated to Dept Code GL, GF or GJ as applicable.
- **Jun-Jul:** Notify MWR APF GPC Approving Officials and Cardholders of the termination date and the last date for purchases
- **Jul:** Contact the Installation AOPC responsible for the NAF Govt Purchase Card (GPC)
 - Identify existing or new cardholders that will have a requirement to make UFM purchases
 - Work with Installation AOPC to determine GPC training requirements
 - Review accounting data reflected in CARE to determine if the Child Rule Set needs to be updated to reflect UFM account codes

Year-end Closeout of MWR USA

Cont'd

- **Mid-Jul:** Review Jun “GL” income statement. Cross-level within MDEPs, using under spending in some to accounts to off-set over spending in others.
- **Mid-Aug:** Issue year-end closeout procedures that also coincide with the APF year-end closeout schedule.
- **Mid-Aug:** Review Jul “GL” income statement. Cross-level within MDEPs.
 - Notify Division Chiefs of MWR USA dollars available to their activities to be spent by 1 Sep
- **EOM Aug:** Ensure all Current Year APF GPC purchases have been processed by the vendor and processed thru CARE

Year-end Closeout of MWR USA

Cont'd

- **1-10 Sep:** Limit “GL” expenditures to essential purchases first 10 days of Sep
- **1 Sep:**
 - Weekly basis - SERCCO begins providing a list of “GL” purchase requests that have not been completed
 - Weekly basis - SERCCO begins providing a list of the “GL” purchase orders that have not been received/paid
- **1 Sep:** Begin coordination for GL funded TDY that may not be settled by 30 Sep
- **Mid-Sep:** Coordinate with NFS to have preliminary income statements placed on OLRV on a daily basis beginning 28 Sep
- **COB 25 Sep:** All Sep MWR Govt Purchase Card (GPC) statements must be certified in CARE

Year-end Closeout of MWR USA

Cont'd

- **COB 28 Sep:** Based upon estimated Sep GL funded expenses, do cost transfer in IMA On-Line to move MWR USA obligations from the “holding” APC to the various MWR APC’s that are expected to use the obligation in Sep. Necessary for the 218 Report to reflect an estimate of funding requirements for the MWR programs.
 - Info from 218 Report is used to top load Service Based Costing (SBC) data for MWR
 - Info from 218 Report is used for Common Levels of Support (CLS)
- **30 Sep:** Generate the “Transaction Log” Report in CARE to see the “GL” purchases made in Sep, but not transacted by the vendor
- **30 Sep:** Generate the “Cardholder Full Transaction Detail” Report in CARE for the period 24-29 Sep to determine the “GL” expenditures that will be on the Sep CARE accrual submitted to NFS

Year-end Closeout of MWR USA

Cont'd

- **30 Sep:** Based upon information from SERCCO procurement reports, CARE reports, open “GL” TDY, etc identify the costs that have been “obligated” in Sep, but not paid by NFS. Provide this information to NFS by individual procurement action, requesting that a GLAC 240 (Misc Accounts Payable) be established for Sep.
- **1-7 Oct:** Work closely with NFS to ensure all “unpaid” GL purchases in the previous FY are reflected on the income statement and on the balance sheet in GLAC 240
- **Monitor GLAC 240 throughout FY until all PY MWR USA A/P have been paid and cleared from the Balance Sheet**

Unfunded Requirements (UFR) Identified to Garrison @Year End

- Continue to update UFR list based upon input from Manager's and Division Chiefs
- Work closely with Garrison DRM and submit APF authorized UFR's to be considered for local Garrison funding at year-end
- Determine drop-dead-dates for execution based upon guidance issued from the SERCCO office.
- Coordinate with SERCCO to research ahead of time if the item is available on the AFNAFPO or GSA list. Determine if it will have to be competed or can a Delivery Order be issued against a contract already in place
- The key to successfully executing UFR's is to have the paperwork to SERCCO in a timely manner that allows the necessary lead time to procure the item
- If purchased on the GPC, cardholder must be prepared to purchase and know exactly what is to be purchased.

PRIOR PLANNING IS A MUST

Establishment of Account Processing Codes (APC) to Support UFM

- **APC's are to STANFINS what the Standard NAFI Number is to NAFISS**
- **Mid-Aug:** Begin working with Garrison DRM to establish FAC 8 (reimbursable) APC's to replace the current FAC 3 (direct) APC's that are assigned to each GS employee.
- **Mid-Aug:** Establish three FAC 3 APC's that will be used to obligate any APF funding received from the local Garrison. One per MWR MDEP (i.e. QDPC, QCCS, QYDP, etc)
- **Early Sep:** Coordinate the establishment of Customer Numbers for the reimbursable (FAC 8) APC's
 - If a MIPR for the GS payroll supports more than one Program Director (PD) you must have multiple Customer Numbers established (i.e. QDPC supports PD's R1, R2 and R4. Three Customer Numbers were established and associated with one MIPR)

Changing APC's on GS Employees

- All MWR GS employees will have to be associated with the new FAC 8 APC with an effective date of 1 Oct
- **Mid-Aug:** Coordinate with Garrison DRM to determine when the paperwork will need to be submitted to CPAC requesting the APC change on the GS employees
- **Mid-Sep:** Check with CPAC payroll liaison to ensure steps have been taken to move the GS employees to the new APC effective 1 Oct
- **First Pay Period in Oct:** DFAS will automatically prorate the first pay period in Oct based upon the number of days worked in PY vs CY.
 - The first DFAS invoice for UFM should reflect the labor costs beginning 1 Oct

Programming and Budgeting

Unfunded Requirements (UFR) Identified to Garrison During Budget Cycle

- Continue to identify the authorized APF requirements necessary to operate your MWR programs
 - GS personnel
 - NAF employees performing APF authorized functions
 - Having an authorization or requirement on the TDA is not necessary
 - Nonpay requirements
- The delta of your requirements and the anticipated funding level will need to be identified to the Garrison DRM as a UFR

Estimating GS Pay & Benefits

- Using APF OLRV, access AVK-692 Report (STANFINS)
- The AVK-692 Report is equivalent to the Personal Services Report for NAF employees.
- Locate your MWR GS employees and print
- This provides the base pay and benefits paid by the employer for each individual GS employee per pay period.
- This report should be reviewed to ensure only MWR GS employees are reflected in your obligations.
- Using this information and Excel, you can estimate what your monthly payroll cost will be for budget purposes.
Recommend this be done at location code/APC level and rolled up to MDEP level.
- Remember that annual leave on GS employees is not accrued

TAB O - Local MOA

- Keep local MOA in general terms such as:
 - Allows for the acceptance of funding of UFRs that are approved by the Garrison Commander IAW normal approval procedures or approved through the year-end closeout procedures
 - Allows for the acceptance of additional appropriated funds via a Military Interdepartmental Purchase Request (MIPR) for authorized APF services when the service is provided by a MWR activity. These MIPRs provide additional funding for programs such as, but not limited to,
- The above comments will be contained in Enclosure 1 of the MOA
- Remember that MIPRs must be accepted and obligated as APF initially in the appropriate MDEP.
- Ft Campbell used the format provided by CFSC

TAB R - Budget Schedules

Part I - MDEP Execution History

- Execution \$:
 - Direct APF costs not executed thru MWR USA will be provided by APF RM to the NAF RM
 - Nonpay executed thru MWR USA is available from the Sep income statement or from the APF RM as EOR 25FC and 25FD
 - If execution reflects a significant increase an explanation should be provided (I.e. funding for UFRs)
- Shortfall \$:
 - Available on Sep income statement (Depts GL, GF, GJ & GH)
 - PY actual must balance to income statement
 - Includes GLAC 181

TAB R - Budget Schedules

Part I - FY 06 Funding Profile

- Validated Requirement - Provided by Region during June
- IMA Funding Target - Provided by Region during June

TAB R - Budget Schedules

Part I - Level of Service

Funding Targets

- Based upon funding target in item #2, identify:
 - % of total requirements that will be funded by IMA funding target
 - What level of quality standards will be met on ISR III
 - Rating on the Baseline Standard
- State what programs are funded under CLS

TAB R - Budget Schedules

Part I - APF/NAF Transfer Schedule

- Print the FY 06 AOB for the UFM department codes
- Develop an Excel spreadsheet to associate the NAF location codes and the applicable MDEP
- Enter the GLAC 508 & 526 totals for each location code
- Provide the quarterly requirement by MDEP on the Transfer Schedule
- The yearly total must balance to the IMA Funding Target per MDEP

TAB R - Budget Schedules

Part II - CRA

- Using the Excel spreadsheet previously discussed, identify the monthly requirement during 1st Qtr, FY 06 for:
 - GLAC 649 (GS Pay)
 - GLACs 508 (UFM NAF Pay)
 - Nonpay in GLACs 526 that are essential to keep the program operational
 - May need to coordinate this with the MWR Managers
 - Coordinate with Region Centralized Contracting Office to determine (UFM) contracts that are to be renewed during 1st Qtr

TAB U - Guide & Checklist

- Garrisons are responsible to identify to the Region:
 - Names of UFM POC and backup
 - Names of functional team leader for:
 - Finance
 - Procurement
 - Human Resources
- Other Garrison responsibilities in this checklist are
 - Items #5 thru 8
 - Item #10 & 11
- Review the other Financial Mgmt Checklists found at TAB U to ensure compliance as we move closer to 1 Oct
- Provide the NAF Contracting & Human Resources Checklists found at TAB U to the appropriate POCs

Budget Revisions

- Budget revisions are required to Dept Cd “GL” in FMBS if the APF funding level changes
- If the funding level decreases, GLAC’s 508 & 526 should be reduced in FMBS
- Decreases to pay and nonpay should only be reflected if you are actually reducing the expenses--not migrating the cost to a non-GL dept code
- Budget revisions are not recommended during 4th Qtr

Unfunded Requirements (UFR) Identified to Garrison During CY

- UFM does not provide protection against funding cuts imposed at the IMA level
- If sufficient UFM funding is not received it is likely that the local Garrison funding has also received a decrement
- When the local Garrison DRM asks for input on UFR's due to lack of current year funding, the UFM shortfall should be identified for each MDEP

Transfer of APF to NAF

Pros and Cons to the Garrison

- Pros:
 - Under UFM APF funding is provided up front directly into the Region IMWRF bank account. Under MWRUSA expense must be incurred in advance of the payment from Appropriated Funds. Up front funding of UFM eliminates the need for the IMWRF to “float” the APF expenses.
 - Ft Campbell experienced a 55 day turn around time from expense to deposit into the Central Bank Account by DFAS-ROME under MWR USA
 - Risk of further decrements imposed at the local Garrison is eliminated under UFM
- Cons:
 - Garrison DRM may not support MWR year-end UFR's since they no longer have oversight/control of the MWR APF dollars.
 - MWR may not be seen as a player since they are not a contributor during budget decrements

Local Funding

TAB P - Misc Oblig Document

TAB Q - SF 1034

- DD Form 2406, Misc Oblig Document, is completed by the APF MWR Budget Analyst
- Funds are obligated using IMA On-Line for the appropriate AMS
- SF 1034, Public Voucher for Purchases & Services Other Than Personal, is completed by the NAF Budget Office.
 - Include IMWRF Tax ID #
 - Include D-U-N-S # and CAGE #
- SF 1034 is provided to the APF MWR Budget Analyst for appropriate signatures
- Signed SF 1034 is sent to the DFAS field site supporting the Garrison for payment
- DFAS field site supporting the Garrison will electronically transfer the funds to the IMWRF central bank account

How to Handle MIPRs from Outside Sources

- MIPRs are used to provide APF funding to another APF account for services provided
- Ft Campbell MWR has a MIPR with our military hospital to pay for child care spaces provided by our Child Development Centers
- MIPR is issued by the hospital and accepted by the Account Holder of the APF MWR accounts.
- The cost of the child space is tracked through CYMS and reflected on the NAF balance sheet as an Accounts Receivable. A report is provided from CYMS to the Budget Office as supporting documentation for the Orders/Earnings
- FC Form 226 & 226-1 (Orders & Earnings) is processed against the MIPR issued from the hospital
- The FC Form 226 & 226-1 is faxed to DFAS-ROME

How to Handle MIPRs from Outside Sources

Cont'd

- When processed by DFAS-Rome, the “direct” obligation for QCCS will decrease
- When the decrease is reflected in IMA On-Line (IOL) a Miscellaneous Obligation Document (DD 2406) is processed by the APF MWR Budget Office to increase the obligation by the amount processed on the Orders/Earnings
- A DD 1034 is processed by the Budget Office and sent to DFAS-Rome for payment
- Payment is made to the IMWRF and the funds are deposited into the IMWRF bank account

How to Handle MIPRs from Outside Sources

Cont'd

- Challenges:
 - Orders/Earnings can only be processed against “Direct Obligations”
 - If the only APF funding received is through UFM you will have zero “Direct Obligations” in your MWR MDEPs

Accounting and Reporting

How to Handle MIPRs GS Payroll

- Military Interdepartmental Purchase Request (MIPR) (DD 448) is a method to
 - Provide NAF funding to APF
 - Provide APF funding to APF
- A MIPR is used to provide funding from NAF (UFM) to APF to fund the GS payroll obligations incurred in STANFINS/SOMARDS
- MIPR is signed by the IMWRF Fund Manager
- An Acceptance MIPR (DD 448-2) is prepared and signed by the Account Holder of the APF MWR accounts
- MIPRs will be issued in increments throughout the FY to match the UFM funding provided by IMA (i.e. if the UFM deposit into the IMWRF is for Jan & Feb, a MIPR will be issued to cover Jan & Feb GS payroll requirement).

Using IMA On Line (IOL) to Input MIPR GS Pay

- Once MIPR is issued and accepted the funding must be placed in the Automatic Register in IOL
- Subsequent changes to the MIPR can be accomplished by selecting the applicable MIPR and copying

Establishing Customer Numbers

- Before a MIPR can be “billed” against, a Customer Number must be established.
- The establishment of a Customer Number is the responsibility of the office “Accepting” the MIPR
- Effective FY 05, each Directorate’s APF Budget Office has the responsibility to create their own Customer Numbers using guidance from IMA
- Once the Customer Number has been created, the form is faxed to the Garrison DRM for validation/approval
 - IMA Online (IOL) also provides a method of Customer Numbers, but Ft Campbell Garrison DRM does not allow this process
- Once approved by the Garrison DRM, the Customer Number form, DD 448 and DD 448-2 are faxed to DFAS-Rome

Establishing Customer Numbers Cont'd

- DFAS-Rome will create the Customer Number in STANFINS
- Key Points on Customer Numbers
 - If a MIPR supports obligations for more than one Program Director (PD) you must have multiple Customer Numbers established (i.e. QDPC supports PD's R1, R2 and R4. Three Customer Numbers were established and associated with one MIPR)

Identifying GLAC 649 Costs

- Using APF OLRV, access the AVK-130 Report (STANFINS)
- Choose the last report for the month
- Find your MWR FAC 8 APCs and print
- Using an Excel spreadsheet, identify each location code that has GS employees. Cross-walk the APC and location code and enter the monthly obligation from the AVK-130 Report
- Email the spreadsheet to NFS
- The AVK-692 Report (STANFINS) is equivalent to the Personal Services Report for NAF employees. This report should be reviewed to ensure only MWR GS employees are reflected in your obligations.

GLAC 649 to NFS

FY 05 - GLAC 649

PRG	LOC	DEP	APC	GS PAY	MAR	TOTAL
RF	1A	GL	RR2B	FSDD ADMIN	13,596.03	84,805.47
RF	1B	GL		COLLECTIONS		0.00
RF	1C	GL		ACCOUNTING		0.00
RI	1D	GL		ADP		0.00
RF	1G	GL		BUDGET		0.00
RI	1I	GL		CONTRACTING		0.00
RF	1K	GL		PROPERTY/WAREHOUSE		0.00
LO	1O	GL		INSTL SPECIAL EVENTS		0.00
RF	1R	GL		MANAGEMENT ANALYSIS		0.00
RF	1W	GL		GRANT WRITER		0.00
RU	1I	GL		MARKETING		0.00
RF	12	GL		NAF CONST COORDINATOR		0.00
RF	13	GL		MAINTENANCE		0.00
LO	15	GL		WOF Support		0.00
RC	18	GL	RR1A/RR1C	ADCFA	29,432.02	133,896.81
				FSDD TOTAL	43,028.05	218,702.28
RO	2A	GL		BAD ADMIN		0.00
IK	35	GL		REC VEHICLE PARK		0.00
KI	3G	GL		STABLES - GOVT OWNED		0.00
KC	3I	GL		EQUIP CHECKOUT - CAT B		0.00
KD	38	GL		ITR		0.00
				BAD TOTAL	0.00	0.00
RS	4A	GL	RR4C/RR4K	REC DIV ADMIN	11,744.53	53,423.53
HH	4B	GL	RR4A/RR4H	INTRAMURAL SPTS	25,722.21	116,744.40
IA	4C	GL		VARSITY SPTS		0.00
IF	4H	GL	RR4B/RR4I	POOLS	5,129.46	23,074.25
IF	4I	GL		WELLNESS CTR		0.00
HB	4M	GL		CLARKSVILLE BASE PFC		0.00
HB	4N	GL		FRANTELLENICO PFC		0.00
HB	4P	GL		DREYER PFC		0.00
HB	4R	GL		GERSTCH PFC		0.00
HB	4S	GL		LOZADA PFC		0.00
HB	4T	GL		OLIVE PFC		0.00
HB	4U	GL		NEW PFC		0.00
HC	4W	GL	RR4G/RR4R	DW RECREATION CTR	35,566.75	162,076.35
IN	4Y	GL		BOSS		0.00
HF	42	GL		PARKS		0.00
IE	43	GL	RR4E/RR4N	HUNTING & FISHING	13,913.79	63,730.98
IB	45	GL		MULTI CRAFTS		0.00
IC	46	GL		AUTO SHOP (ABANDONED PROP)		0.00
IC	48	GL	RR4F/RR4P	AUTO SHOP(NORTH)	14,575.44	66,283.94
IC	49	GL		AUTO SHOP(SOUTH)		0.00
				CRD TOTAL	106,652.18	485,333.45
HA	5L	GL	RR4D/RR4M	LIBRARY	49,696.62	225,067.66
				QDPC TOTAL	\$199,376.85	\$929,103.39
PH	61	GL		YOUTH SVCS - BASE		0.00
IH	62	GL	RR3I	YOUTH SPORTS	11,037.96	71,801.26
IM	66	GL	RR3K	TEEN CLUB	4,890.58	31,702.43
IM	68	GL	RR3R	YOUTH CTR - MIDDLE SCHOOLS	3,652.20	23,465.09
PM	64	GL	RR3M	SCHOOL LIAISON OFFICER	7,483.28	48,349.52
PM	6Z	GL		SPS - PRGS & INSTRUCTION		0.00
				QYDP TOTAL	\$27,064.02	\$175,318.30
PC	6A	GL	RR3F	CDS COORD/YSO ADMIN	9,594.50	61,794.67
PL	6B	GL	RR3E	EDUCATION SPEC	19,592.61	126,458.65
OL	6M	GL	RR3H	SAS	3,754.23	24,256.81
IG	6P	GL		CDC ADMIN		0.00
IG	6R	GL	RR3A/RR3B	CDC BLDG #1	39,780.35	256,518.79
IG	6S	GL	RR3C/RR3D	CDC BLDG #2	40,324.24	277,752.97
IG	6U	GL		PART DAY PRESCHOOL		0.00
PD	6W	GL		FCC OPERATIONS		0.00
PG	6Y	GL	RR3I	SUPPL CDS OPERATION	7,029.99	45,149.13
				QCCS TOTAL	\$120,075.92	\$791,931.02
				CYS TOTAL	\$147,139.94	\$967,249.32
				UFM TOTAL	\$346,516.79	\$1,896,352.71

Validating Invoices from DFAS

- Block 13 on the DD 448 will indicate the block the invoices are to be sent to. This should be the address of your NAF FM office.
- FAC 8 APCs automatically create invoices at month-end
- The invoice from DFAS will include the Customer Number. This is needed to associate to the correct MIPR
- Validate the amount reflected on the invoice balances to GLAC 649, which should reflect the monthly obligation on the AVK-130 Report.
- If correct, have invoice signed by the IMWRF Fund Administrator
- Code to the location code used to support the Accounts Payable, department code GL and GLAC 249 (i.e. Ft Campbell is FC1RF1AGL 249)
- Send signed invoice to NFS on an Accounts Payable TL
- When you receive the month-end balance sheet you should check the balance in GLAC 249

Identifying GLAC 508, 526, 561 & 562 to NFS

- NFS Accounting Tech provides a query to the NAF Budget Office based upon the UFM expenses reflected on the prelim income statement:
 - identifies the UFM NAF labor expense
 - identifies the UFM nonpay expense to include GLAC 649
- NAF Budget Office provides to the NFS Accounting Tech the dollar amount for:
 - GLAC 508 (UFM NAF labor)
 - GLAC 526 (UFM nonpay to include GLAC 649)
 - GLAC 561 (UFM NAF labor funded on Local MOA)
 - GLAC 562 (UFM nonpay & GS labor funded on Local MOA)
- This funding is input into NAFISS by the NFS Accounting Tech

GLAC 508 to NFS

FY 05 COMPOSITE (OCT-MAR ACTUAL; APR-SEP BUDGET)

FY 05 UFM FUNDED	GLAC 508	MAR
RF 1A GL	FSSD ADMIN	3,122.45
RF 1B GL	COLLECTIONS	
RF 1C GL	ACCOUNTING	29,091.00
RI 1D GL	ADP	31,735.89
RF 1G GL	BUDGET	10,156.31
RI 1I GL	CONTRACTING	
RE 1K GL	PROPERTY/WAREHOUSE	9,768.44
IO 1Q GL	INSTL SPECIAL EVENTS	3,323.69
RF 1R GL	MANAGEMENT ANALYSIS	4,661.46
RF 1W GL	GRANT WRITER	1,742.37
RU 1I GL	MARKETING	13,926.00
RE 12 GL	NAF CONST COORDINATOR	5,133.48
RE 13 GL	MAINTENANCE	9,317.34
IO 15 GL	WOE Support	
RC 18 GL	ADCFA	
	FSSD TOTAL	121,978.43
RO 2A GL	BAD ADMIN	12,569.42
IK 35 GL	REC VEHICLE PARK	4,848.00
KI 3G GL	STABLES - GOVT OWNED	4,821.00
KC 3I GL	EQUIP CHECKOUT - CAT B	7,164.00
KD 38 GL	ITR	5,231.00
	BAD TOTAL	34,633.42
RS 4A GL	REC DIV ADMIN	2,930.46
HH 4B GL	INTRAMURAL SPTS	7,632.49
IA 4C GL	VARSITY SPTS	
IF 4H GL	POOLS	12,909.24
IF 4I GL	WELLNESS CTR	4,782.00
HB 4M GL	CLARKSVILLE BASE PFC	5,116.00
HB 4N GL	FRANTELLENICO PFC	13,883.48
HB 4P GL	DREYER PFC	
HB 4R GL	GERSTCH PFC	12,788.69
HB 4S GL	LOZADA PFC	12,045.39
HB 4T GL	OLIVE PFC	10,972.00
HB 4U GL	NEW PFC	15,249.47
HC 4W GL	DW RECREATION CTR	13,150.08
IN 4Y GL	BOSS	
HF 42 GL	PARKS	5,540.82
IE 43 GL	HUNTING & FISHING	13,221.73
IB 45 GL	MULTI CRAFTS	7,252.00
IC 46 GL	AUTO SHOP (ABANDONED PROP)	
IC 48 GL	AUTO SHOP(NORTH)	14,270.57
IC 49 GL	AUTO SHOP(SOUTH)	15,048.59
	CRD TOTAL	166,793.01
HA 5L GL	LIBRARY	16,273.43
	QDPC TOTAL	\$339,678.29
PH 61 GL	YOUTH SVCS - BASE	11,578.47
IH 62 GL	YOUTH SPORTS	7,709.12
IM 66 GL	TEEN CLUB	7,316.14
IM 68 GL	YOUTH CTR - MIDDLE SCHOOLS	4,849.82
PM 64 GL	SCHOOL LIAISON OFFICER	
PM 6Z GL	SPS - PRGS & INSTRUCTION	
	QYDP TOTAL	31,453.55
PC 6A GL	CDS COORD/YSD ADMIN	12,456.00
PI 6B GL	EDUCATION SPEC	31,126.48
OL 6M GL	SAS	42,055.00
IG 6P GL	CDC ADMIN	
IG 6R GL	CDC BLDG #1	70,734.73
IG 6S GL	CDC BLDG #2	72,973.84
IG 6U GL	PART DAY PRESCHOOL	7,073.47
PD 6W GL	FCC OPERATIONS	11,459.97
PG 6Y GL	SUPPL CDS OPERATION	4,374.00
	QCCS TOTAL	252,253.49
	CYS TOTAL	\$283,707.04
	USA TOTAL	\$623,385.33
	Cat A	112,651.85
	Cat B	376,578.86
	Cat Y	134,154.62
	USA TOTAL	\$623,385.33

UFM Tracking Spreadsheet

- Separately identifies GS pay, GL pay & GL nonpay at each location code.
- Initially loaded with approved budget GLACs 508 & 526. Will be expanded in FY 06 to include GLAC's 561 & 562.
- Each month budget figures are replaced with actual GLAC 508, 526, 561 & 562 as reflected on the income statement.
- Under current funding restriction, GLAC 508 & 526 funding is restricted to the budget dollars.
- Over/underspending at each location is identified as the year progresses and provides the amount available for cross-leveling before year-end within the MDEP.
- Provides the APF shortfall per location code

UFM Tracking Spreadsheet

FY 05 COMPOSITE (OCT-MAR ACTUAL; APR-SEP BUDGET)

FY 05 UFM FUNDED	NAF PAY (GL)	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	Sep	TOTAL	BUDGET	VARIANCE	APF SHORTFALL
RF 1A GL	FSSD ADMIN	2,759.00	2,635.40	2,298.29	3,496.98	2,861.46	3,122.45	3,048.00	3,179.00	3,179.00	3,048.00	3,313.00	3,179.00	36,119.58	38,013.00	(1,893.42)	
RF 1B GL	COLLECTIONS																
RF 1C GL	ACCOUNTING	25,575.00	26,794.00	26,793.00	30,364.00	25,035.00	29,091.00	26,568.00	27,835.00	27,834.00	26,569.00	29,098.00	28,521.00	330,077.00	225,077.00	105,000.00	30,917.03
RI 1D GL	ADP	29,859.00	28,746.24	31,265.00	37,933.76	29,568.00	31,735.89	31,030.00	32,492.00	32,492.00	31,030.00	33,954.00	34,778.00	384,883.89	280,700.00	104,683.89	16,243.99
RF 1G GL	BUDGET	10,847.00	8,866.14	7,622.14	12,650.27	9,769.00	10,156.31	10,229.00	10,689.00	10,889.00	10,420.00	14,799.00	15,194.00	132,130.86	136,169.00	(4,038.14)	347.10
RI 1J GL	CONTRACTING																
RE 1K GL	PROPERTY/WAREHOUSE	9,035.00	9,415.00	8,850.49	10,418.21	8,968.00	9,768.44	9,361.00	9,756.00	9,756.00	9,361.00	10,151.00	9,684.00	114,524.14	115,600.00	(1,075.86)	4,240.33
LO 1Q GL	INSTL SPECIAL EVENTS	4,346.00	3,643.55	2,791.43	4,115.37	3,401.89	3,323.69	3,982.00	4,171.00	4,171.00	4,482.00	2,586.00		41,013.93	44,500.00	(3,486.07)	
RF 1R GL	MANAGEMENT ANALYSIS	4,487.00	3,999.75	3,076.77	4,646.48	4,319.24	4,661.46	4,659.00	4,881.00	4,881.00	4,659.00	5,101.00	4,881.00	54,252.70	57,806.00	(3,553.30)	
RF 1W GL	GRANT WRITER	1,389.75	1,907.99	538.24	1,977.98	1,288.77	1,742.37	1,938.00	2,030.00	2,030.00	1,938.00	2,122.00	2,030.00	20,933.10	4,035.00	16,898.10	
RU 1I GL	MARKETING	13,749.00	12,832.00	12,832.00	14,532.00	12,110.00	13,926.00	12,715.00	13,321.00	13,321.00	14,215.00	8,547.00		142,100.00	72,100.00	70,000.00	58,186.42
RE 12 GL	NAF CONST COORDINATOR	4,963.00	4,640.86	4,924.37	5,328.69	4,525.88	5,133.48	5,107.00	5,351.00	5,351.00	5,107.00	1,644.00		52,076.28	54,100.00	(2,023.72)	
RE 13 GL	MAINTENANCE	7,620.13	6,503.29	5,143.47	7,234.84	7,829.74	9,317.34	9,624.00	10,081.00	10,081.00	9,624.00	5,164.00		88,222.81	29,300.00	58,922.81	
LO 15 GL	WOF Support																
RC 18 GL	ADCF																
	FSSD TOTAL	114,629.88	109,984.22	106,135.20	132,698.58	109,676.98	121,978.43	118,261.00	123,786.00	123,985.00	120,453.00	116,479.00	98,267.00	1,396,334.29	1,056,900.00	339,434.29	109,934.87
RO 2A GL	BAD ADMIN	9,623.25	11,377.94	10,318.43	11,985.95	11,050.36	12,569.42	11,838.00	12,351.00	13,004.00	11,848.00	10,668.00		126,634.35	132,600.00	(5,965.65)	
IK 35 GL	REC VEHICLE PARK	4,309.00	4,410.00	3,895.00	4,453.00	4,050.00	4,449.00	4,499.00	5,117.00	4,592.00	4,702.00	4,517.00	4,603.00	54,000.00	54,000.00		18,753.31
KL 3G GL	STABLES - GOVT OWNED	2,624.00	2,470.00	3,740.00	4,954.00	4,153.00	4,821.00	4,443.00	4,475.00	4,501.00	4,702.00	4,566.00	4,651.00	50,100.00	50,100.00		23,500.54
KI 3I GL	EQUIP CHECKOUT - CAT B	6,444.00	6,715.00	6,715.00	7,441.00	6,328.00	7,164.00	6,676.00	6,958.00	6,958.00	6,676.00	7,240.00	6,885.00	82,200.00	82,200.00		22,529.68
KD 38 GL	ITR	4,588.00	4,806.00	4,806.00	5,458.00	4,549.00	5,231.00	4,776.00	5,003.00	5,003.00	4,776.00	4,304.00		53,300.00	53,300.00		11,522.66
	BAD TOTAL	27,588.25	29,778.94	29,474.43	34,291.95	30,185.36	34,633.42	32,182.00	33,904.00	34,058.00	32,704.00	31,295.00	16,139.00	366,234.35	372,200.00	(5,965.65)	76,306.19
HS 4A GL	REC DIV ADMIN	2,832.65	2,981.00	2,344.33	3,779.51	2,650.31	2,930.46	3,250.00	3,094.00	3,094.00	3,215.00	3,223.00	3,094.00	36,488.26	37,800.00	(1,311.74)	
HH 4B GL	INTRAMURAL SPTS	7,075.00	6,067.79	5,754.28	6,741.65	5,915.94	7,632.49	7,298.00	9,191.00	9,191.00	2,418.00			67,285.15	72,600.00	(5,314.85)	
IA 4C GL	VARSITY SPTS																
IF 4H GL	POOLS	14,270.51	13,691.54	10,363.99	16,066.43	12,410.32	12,909.24	16,900.00	17,300.00	36,066.00	36,468.00	36,166.00	17,100.00	239,712.03	223,000.00	16,712.03	
IF 4I GL	WELLNESS CTR	1,290.00	1,366.00	1,214.00	4,858.00	4,782.00	4,782.00	2,581.00	2,201.00	2,808.00	1,366.00	1,366.00	1,386.00	30,000.00	30,000.00		71,056.53
HB 4M GL	CLARKSVILLE BASE PFC	4,578.00	4,772.00	4,772.00	5,316.00	4,519.00	5,116.00	4,744.00	4,944.00	4,944.00	4,744.00	5,144.00	4,907.00	58,500.00	58,500.00		34,165.25
HB 4N GL	FRANTELLENICO PFC	11,639.19	12,803.00	11,368.32	13,333.64	11,751.00	13,883.48	12,721.00	13,340.00	13,340.00	12,721.00	13,958.00	13,345.00	154,203.63	156,700.00	(2,496.37)	522.21
HB 4P GL	DREYER PFC																2,974.49
HB 4R GL	GERSTCH PFC	11,647.00	12,213.00	12,213.00	13,268.23	10,597.50	12,788.69	12,134.00	12,725.00	12,725.00	12,198.00	13,546.00	12,935.00	148,990.42	150,000.00	(1,009.58)	4,739.31
HB 4S GL	LOZADA PFC	11,192.00	11,733.00	11,733.00	12,964.00	9,973.19	12,045.39	11,658.00	12,220.00	12,220.00	11,722.00	13,014.00	12,483.00	142,957.58	144,000.00	(1,042.42)	5,523.96
HB 4T GL	OLIVE PFC	9,839.00	10,274.73	10,349.00	11,561.27	9,425.00	10,972.00	10,278.00	10,810.00	10,810.00	10,342.00	11,572.00	10,867.00	127,100.00	127,100.00		8,163.48
HB 4U GL	NEW PFC	13,441.63	13,769.33	13,547.83	15,515.59	13,639.72	15,249.47	14,916.00	15,228.00	15,306.00	14,616.00	15,995.00	15,302.00	176,526.57	179,000.00	(2,473.43)	
HC 4W GL	DW RECREATION CTR	12,584.00	12,499.00	11,219.18	14,704.74	11,729.00	13,150.08	12,598.00	13,176.00	13,548.00	12,650.00	13,341.00	13,301.00	154,500.00	154,500.00		4,030.15
IN 4Y GL	BOSS																
HF 4Z GL	PARKS	5,809.72	5,056.96	4,081.00	5,862.87	5,295.96	5,540.82	6,136.00	6,445.00	6,437.00	6,165.00	6,713.00	6,509.00	70,052.33	76,300.00	(6,247.67)	
IE 43 GL	HUNTING & FISHING	16,284.61	13,512.98	16,965.00	12,907.18	11,734.91	13,221.73	17,671.00	17,577.00	17,567.00	16,937.00	18,191.00	17,589.00	190,054.41	207,100.00	(17,045.59)	
IB 45 GL	MULTI CRAFTS	6,432.00	6,729.00	6,729.00	7,548.00	6,342.00	7,252.00	6,689.00	6,995.00	6,995.00	6,689.00	7,297.00	7,003.00	82,700.00	82,700.00		37,995.06
IC 46 GL	AUTO SHOP (ABANDONED PROP)																
IC 48 GL	AUTO SHOP(NORTH)	13,319.52	12,540.00	12,296.53	12,830.30	12,870.02	14,270.57	16,335.00	15,885.00	16,485.00	16,335.00	16,317.00	15,985.00	175,468.94	192,700.00	(17,231.06)	
IC 49 GL	AUTO SHOP(SOUTH)	13,807.29	12,378.83	13,661.89	13,508.36	13,201.17	15,048.59	14,586.00	15,154.00	15,654.00	14,586.00	15,724.00	15,725.00	173,035.13	181,900.00	(8,864.87)	
	CRD TOTAL	156,042.12	152,388.16	148,612.35	170,765.77	146,837.04	166,793.01	170,495.00	176,285.00	197,190.00	183,172.00	191,567.00	167,427.00	2,027,574.45	2,073,900.00	(46,325.55)	169,170.44
HA 5L GL	LIBRARY	17,446.35	19,926.65	16,107.27	17,248.84	15,760.86	16,273.43	19,993.00	20,887.00	20,887.00	19,993.00	21,785.00	20,887.00	227,195.40	248,200.00	(21,004.60)	
	QDPC TOTAL	\$315,706.60	\$312,077.97	\$300,329.25	\$355,005.14	\$302,460.24	\$339,678.29	\$340,931.00	\$354,862.00	\$376,120.00	\$356,322.00	\$361,126.00	\$302,720.00	\$4,017,338.49	\$3,751,200.00	\$266,138.49	\$355,411.50
PH 61 GL	YOUTH SVCS - BASE	16,621.00	16,419.48	4,759.00	21,570.24	10,302.48	11,578.47		12,017.00	12,017.00	12,017.00	12,017.00	12,694.00	81,250.67	137,890.00	(56,639.33)	
IH 62 GL	YOUTH SPORTS		8,226.42	6,479.07	(2,821.22)	7,067.61	7,709.12	12,441.00	12,017.00	12,017.00	12,017.00	12,017.00	12,694.00	99,864.00	133,800.00	(33,936.00)	10,325.00
IM 66 GL	TEEN CLUB	2,011.00	2,061.00	2,061.00	11,405.61	4,982.82	7,316.14	1,868.00	1,957.00	1,957.00	1,868.00	2,045.00	1,957.00	41,489.57	74,062.00	(32,572.43)	
IN 68 GL	YOUTH CTR - MIDDLE SCHOOLS	4,303.93	2,120.55	4,531.00	8,027.88	3,505.82	4,849.82	4,518.00	4,610.00	4,610.00	4,518.00	4,703.00	4,611.00	54,909.00	54,909.00		191.54
PM 64 GL	SCHOOL LIAISON OFFICER																
PM 6Z GL	SPS - PRGS & INSTRUCTION	3,300.00	2,094.33	972.92	2,954.03			3,300.00	3,300.00	3,300.00	3,300.00	3,300.00	3,300.00	29,121.28	39,600.00	(10,478.72)	
	QYDP TOTAL	\$26,235.93	\$30,921.78	\$18,802.99	\$41,136.54	\$25,858.73	\$31,453.55	\$22,127.00	\$21,884.00	\$21,884.00	\$21,703.00	\$22,065.00	\$22,562.00	\$306,634.52	\$440,261.00	(\$133,626.48)	\$10,516.54
PC 6A GL	CDS COORD/YSD ADMIN	11,764.00	11,764.00	11,764.00	11,940.00	16,865.41	12,456.00	12,456.00	13,840.00	13,840.00	13,840.00	13,840.00	13,840.00	158,209.41	153,800.00	4,409.41	27,755.45
PL 6B GL	EDUCATION SPEC	30,757.00	30,757.00	26,471.55	36,538.45	32,187.70	31,126.48	32,032.00	32,032.00	32,032.00	32,032.00	32,032.00	32,032.00	380,030.18	369,800.00	(569.82)	1,646.82
QL 6M GL	SAS	34,065.00	42,055.00	42,055.00	42,055.00	53,578.03	42,055.00	42,055.00	42,055.00	42,055.00	42,055.00	42,055.00	42,285.00	508,423.03	496,900.00	11,523.03	71,455.14
IG 6P GL	CDC ADMIN																
IG 6R GL	CDC BLDG #1	50,92															

Property Accountability & RIMP

- Property purchased under UFM is identified on the NAF property records if it meets the criteria as accountable property
- Identified on the fixed asset record as an “E” item if funded GL with a fixed asset update provided to NFS
- If an item is disposed of and it is recorded on the fixed asset report, a fixed asset update must be provided to NFS
- Items purchased under UFM are insured under RIMP
- If a loss occurs the required documentation is filed the same as with all RIMP claims

TAB D - NAF Capital Expenditures

Authorized APF Funding

- UFM Funded
 - Expense to GLAC 742 and offset with GLAC 526 or 562 income
 - Item must be recorded on the NAF sensitive item inventory
 - Item will be identified to RIMP for insurance purposes
- UFM Unfunded –
 - 100% of expense will be coded to GLAC 181
 - Must be on the approved CPMC budget or a realignment of funds must occur
 - A CPMC number will be assigned
 - Item will be depreciated

TAB D - Disposal of UFM Property

- Will be disposed of using the NAF procedure found in AR 215-1
- Funds received from the disposal will be recorded in GLAC 803 in the order listed below. If the first option is not viable, then the other options will be considered in the order listed below.
 - UFM location/department code that received the initial expense (if it is known) and if it will not result in a > \$0 NIBD
OR
 - Under the original location code that received the initial expense, but another UFM department code and if it will not result in a > \$0 NIBD
OR
 - Another location/UFM department code within another program code that is reporting a UFM shortfall

Procurement

- Efficiencies:
 - Less paperwork involved in obtaining goods/services
 - NAF Contracting Office not restricted to mandatory sources to the extent of the APF Contracting Office
 - NAF Contracting Office understands and can focus on buying the various needs of the MWR activities. APF Contracting is involved in buying items needed to fight a war and MWR often takes a low priority.
- Challenges:
 - Workload increases in the Centralized Contracting Offices

Manpower Mgmt & Tracking

- Working in IMETS
 - FM office is responsible for processing all DA 4017's for validating the para/line #, other funding related information and fund certification.
 - FM office is responsible for reviewing and performing the initial clean-up of IMETS data.
- Preparing for IMETS
 - All DA 4017's should be logged to indicate the Request #, Type of Action, etc and the date sent to NAF CPU.
 - Work with the CPU office to have a copy the DA 3434's sent to the FM office. This is used to match to the DA 4017 to show the action has been completed.
 - Process a query to find the conflicts and resolve using the appropriate steps.
 - Create a filing system for each Division by various types of personnel actions.